

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Department of Law & Judiciary

Legal Affairs Division

Notification

7-23-97/LA

The Indian Stamp (Goa Amendment) Act, 1997 (Goa Act 9 of 1998), which has been passed by the Legislative Assembly of Goa on 30-7-1997, and assented to by the President of India on 4-2-1998, is hereby published for general information of the public.

P. V. Kadnekar, Joint Secretary (Law).

Panaji, 17th February, 1998.

The Indian Stamp (Goa Amendment) Act, 1997

(Goa Act 9 of 1998) [4-2-1998]

AN

ACT

further to amend the Indian Stamp Act, 1899, as in force in the State of Goa.

Be it enacted by the Legislative Assembly of Goa in the Forty-eighth Year of the Republic of India as follows:—

1. *Short title and commencement.* — (1) This Act may be called the Indian Stamp (Goa Amendment) Act, 1997.

(2) It shall come into force at once.

2. *Amendment of section 2.* — In the Indian Stamp Act, 1899 (Central Act 2 of 1899), as in force in the State of Goa (hereinafter referred to as the "principal Act"), in section 2,

(i) after clause (7), the following shall be inserted, namely:—

"(7A) 'Chief Controlling Revenue Authority' means such Officer as the Government may, by notification in the Official Gazette, appoint in this behalf for the State.";

(ii) in clause (13), after sub-clause (b), the following sub-clauses shall be inserted, namely:—

"(c) impression by franking machine;

(d) impression by any such machine as the Government may, by notification in the Official Gazette, specify;"

3. *Amendment of section 10.* — In section 10 of the principal Act, after sub-section (2), the following shall be inserted, namely:—

"(2A) The Chief Controlling Revenue Authority, may subject to such conditions as he may deem fit to impose, authorise use of franking machine or any other machine specified under sub-clause (d) of clause (13) of section 2, for making impressions on instruments chargeable with duties to indicate payment of duties payable on such instruments.

(2B) (a) Where the Chief Controlling Revenue Authority is satisfied that having regard to the extent of instruments executed and the duty chargeable thereon, it is necessary in public interest to authorise any person, body or organisation to such use of franking machine or any other machine, he may, by order in writing, authorise such person, body or organisation.

(b) Every such authorisation shall be subject to such conditions, if any, as the Chief Controlling Revenue Authority may, by any general or special order, specify in this behalf.

(2C) The procedure to regulate the use of franking machine or any other machine as so authorised shall be such as the Chief Controlling Revenue Authority may, by order, determine.

(3) Notwithstanding anything contained in sub-section (1), where the Government, in relation to any area in the State, is satisfied that on account of temporary shortage of stamps in any area in the State, duty chargeable cannot be paid and payment of duty cannot be indicated on instruments by means of stamps, the Government, may, by notification in the Official Gazette, direct that, in such area and for such period as may be specified in such notification, the duty may be paid in cash or by demand draft or by pay order in any Government treasury or Government Sub-treasury or any other place as the Government may, by notification in the Official Gazette, appoint in this behalf and the receipt or challan therefor shall be given by the Officer in charge thereof. Such receipt or challan shall be presented to the Chief Controlling Revenue Authority who shall, after due verification that the duty has been paid in cash or by demand draft or by pay order, make an endorsement to that effect on the instrument to the following effect, after cancelling such receipt or challan so that it cannot be used again, namely:—

"Stamp duty of Rs. paid in cash or by demand draft or by pay order vide Receipt/Challan No. dated the

Signature of the Chief
Controlling Revenue Authority

Provided that the period to be specified in the notification shall not exceed a period of three months.

Explanation. — For the purposes of this sub-section, the expressions "demand draft" and "pay order" mean the demand draft or pay order issued by the State Bank of India constituted under the State Bank of India Act, 1955, or, a corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970, or, under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980, or, any other bank being a Scheduled

Bank as defined in clause (e) of section 2 of the Reserve Bank of India Act, 1934.

(4) An impression made under sub-section (2A), (2B) and (2C), or, as the case may be, an endorsement made under sub-section (3), or any instrument, shall have the same effect as if duty of an amount equal to the amount indicated in the impression or, as the case may be, stated in the endorsement has been paid in respect of, and such payment has been indicated on such instrument by means of stamps, under sub-section (1)."

4. *Amendment of Schedule I-A.* — In Schedule I-A to the principal Act, — (a) in Article 5 (b), after the word "sale" and before the word "Government", for the word "or", the word "of" shall be substituted;

(b) in Article 45, for clause A, the following shall be substituted, namely:—

"A. Instrument of.

(a) where the capital of the partnership does not exceed

| | | |
|--------------|-----|---------------------|
| Rs. 1,000/- | ... | Five rupees |
| Rs. 5,000/- | ... | Fifteen rupees |
| Rs. 10,000/- | ... | Twenty five rupees |
| Rs. 15,000/- | ... | Fifty rupees |
| Rs. 20,000/- | ... | Seventy five rupees |
| Rs. 25,000/- | ... | Hundred rupees |

(b) in any other case. ... One hundred fifty rupees."

Secretariat Annexe,
Panaji.
Dated: 16-2-1998.

B. S. Subbanna,
Secretary to the Government of Goa,
Law Department (Legal Affairs)